File No. 215 / 1928

19

Collection No. 3

Resident's Office

Bangalore

Pros. / Serial Nos. 1 — 10

Subject.

Auditor's Certificate to Mr. C.T.S. David, A.D.C.A, South Parade, Bangalore

Previous References.

Later References.

MGIPC—FP—725DCF—S&P—(G-1576)—14-3-28—60,000.

S.N. 1 (Plt.) Application dated the 5th September, 1928, from Mr. C.T.S. Dava, A.J.C.A., 2, South Parade, Bangalore

(1) The Secretary, Accountancy Diploma Board, Bombay, may be consulted in the matter of granting a temporary certificate to the petitioner.

(2) Draft submitted for approval.

(From para: 1)

Abbaiya
12/9/28

S.N. 2. Issued no. 8824 dt. 19. 9. 28

SN 3 (Plt.) Letter dated the 19th September, 1928, from Mr. C.T.S. David, A.J.C.A., 2, South Parade, Bangalore

(3) Paras: (1) and (2) ante and SLN. 2 (X)

X) slip E.

(4) P.Ltr and S.N. 2 (X) have crossed each other.

(5) May be filed pro-tem till a reply is received from the Secretary, Accountancy Diploma Board Bombay.

(From para: 3)

Abbaiya
21/9/28.

(P.U.C)

Letter No: 699, dated the 26th September, 1928, from the Offg: Secretary, Accountancy Diploma Board Bombay.

(6) Please see (X) S.Nos. 1 to 2 and the P.U.C.

(7) In view of the opinion offered by the Secretary, Accountancy Diploma Board, Bombay the request of Mr. David Carnoltee cannot be complied with.

(8) Draft submitted for approval.

(From para: 6)

Asstt. Bombaiya
24/10/28.

Secretary.

(1) 26.10.28

S.No | Issued No: 9437, dated 8-10-1928

S.N.7 (Page)

Letter dated the 11th October, 1928, from Mr.C.T.S. David,A.I.C.A., No.2, South Parade, Bangalore.

(9) Rul I, Class (2) of the Residency Notification No. 62, dated the 22nd December,1920, referred to by the petitioner contemplates the issue of fresh temporary certificates to the present holders of temporary certificates. As the petitioner is not already a holder of a temporary certificate ~~already~~, he does not come under the category of this rule. He has ~~has~~ already been told that he does not come under Rule I, which includes Class (2). He may again be informed that Rule I, Class (2) of the Notification under which he claims a certificate, applies only to the holders of temporary certificates.

(10) Draft submitted for favour of approval.

(From para: 9)

A Subbaraja
12/10/28

S.N.8 Issued No. 9751, dated the 18-10-1928

S.N.9. P.U.C.

Application dated the 26th October, 1928, from Mr. C.T.S.David, A.I.C.A., 2, South Parade, Bangalore.

A B D E G

11) Reference is invited to S.Nos. 1,2,6,7,8 and the P.U.C.(S.N.9).

x S.N.6. — D

12) Although the applicant was informed that he does not come under the category of Rules I & II of the Residency Notification No.62, dated the 22nd December, 1920, he applid a second time for a temporary certificate under Rule I, Class (2) of the said Notification, when it was pointed out to him that the rule in question applied only to the present holders of temporary certificates and not to candidates whose object is to revise their studies and sit for the Government Diploma examination.

+ S.N.7 - E

S.N.8 - G

J. P.

13) He now requests that he may be given a temporary certificate as a special case.

14) In this connection, a reference is kindly invited to the opinion of the Accountancy Diploma Board, Bombay, which is reproduced below for facility of reference-

of para 2 of S.N.5. C

" In my opinion it would not be desirable to grant a temporary auditor's certificate to Mr. C.T. David, since his object thereby is to evade pretical training for 3 years and attendance at a recognized institution for 2 years, and since no exceptional case seems to have been made out by him to justify the exercise of your powers under Rule II..... "

15) In the circumstances, the applicant may be informed that his request cannot be complied with.

16) A draft is submitted.

(from para 11)

S.V.Ramaswami
2-11-28

2/XI

C.T.S. DAVID A.I.C.
Accountant

2, South Parade,
BANGALORE,

September 5, 1928.

The Secretary
to the Hon'ble the Resident in Mysore,
B A N G A L O R E.

8876
6/9/28

Sir,

(1) I am advised by the Government Accountancy Diploma Board, Bombay, to approach you for a Temporary Auditor's certificate, before qualifying myself for the G.D.A. examination.

(2) I beg to inform you that I am employed as Chief Accountant in a commercial concern and have been in the employ of firms for over 12 years. I have undergone a course in commercial subjects including Book-keeping and Accountancy, Mercantile Law, Shorthand, Typewriting etc. I have also been enrolled an Associate in the Institute of Incorporated Commercial Accountants of Calcutta and am allowed to style myself as "Incorporated Commercial Accountant".

(3) I shall be much obliged by your kindly granting me a tempo Auditor's certificate so as to enable me to revise my studies and for the above examination.

(4) If you require any further information, I shall be pleased to furnish you with the same.

Awaiting the favour or an early reply,

I beg to remain,

Sir

Your most obedient servant,

C T David

DEPARTMENT. File No.

BRANCH. Serial No.

Draft ~~Letter~~ ~~Memorandum~~ ~~Telegram~~ Secret

Class for telegrams		*Only for Foreign Telegrams.
	Ordinary	
	Express	
	Urgent*	
	Priority	
	Clear Line†	†Not for Foreign Telegrams.

	To be issued on	Issued on
1st Reminder		
2nd Reminder		
3rd Reminder		

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

No. 8824 Dated 19th Septr 1928

From The Secretary to the Resident

To

The Secretary,
Accountancy Diploma
Board,
Bombay.

Subject :- Grant of a temporary Auditor's Certificate

S.N.1
(P.W.E)

Sir

I am directed to forward a copy of an application dated the 5th September, 1928, from Mr. C.T.S. David, A.J.C.A for a temporary Auditor's Certificate so as to enable him to sit for the Government Diploma in

S. 5.

MGIPC—PF—437DCF—S&P— (G-1478)—29-1-27—15,000 Pads.

in Accountancy examination,
and to request that you will
be so good as to favour me
with your opinion whether
the Certificate applied for
can be granted.

Thanking

Secretary to the
Resident

Abbottabad
17/9/28

No. 8525

Copy forwarded to Mr C.T.S
David A.J C.A Accountant
2, South Parade, Bangalore
for information with refce. to
his application dated the 5th
Sep: 1928

S. R. I. C.P. Lahore

Abbottabad 17/9/28 Secy. to the Resident

C.T.S. DAVID, A.I.C.A.
Accountant.

2, South Parade,

BANGALORE,

September 19, 1928.

The Secretary to the
Honourable the Resident in Mysore,
B A N G A L O R E.

DEWAN'S OFFICE,
BANGALORE.
Number 9076
of Receipt 20/9/28.

Sir,

S.R.1 I beg to remind you of my letter of the 5th instant applying for a temporary Auditor's certificate, but regret I have not as yet been favoured with a reply.

(A)

I enclose a copy of my letter above referred to, in case it has gone astray in the post.

I may add that I possess a thorough knowledge and experience in Accountancy, Mercantile Law etc. and enclose copy of the certificate granted by the Institute of Incorporated Commercial Accountants, Calcutta, for your kind information. As such I shall be much obliged by your kindly granting me a certificate, as it will help me, being a non-graduate to sit for the examination in accordance with the Government Accountancy Diploma Board Regulation Nos. 6 & 13.

Trusting that I may be favoured with the certificate applied for,

I beg to remain,

Sir,

Your most obedient servant,

C.T.S. David

(T) S.R. 6/a 141-1914

THE INSTITUTE OF

INCORPORATED COMMERCIAL ACCOUNTANTS.

(Incorporated under act XXI of 1860)

CERTIFICATE OF MEMBERSHIP.

This is to certify that C.T.S. David of Bangalore was admitted an associate of the Institute of Incorporated Commercial Accountants on the 29th day of January 1926.

Given under the common seal of the Institute of Incorporated Commercial Accountants at Calcutta this 14th day of April, 1926.

(Sd.).....President.

.....Vice President.

.....Hon. Secretary.

COPY.

C.T.S. DAVID, A.I.C.A.
Accountant.

2, South Parade,

BANGALORE

September 5, 1928.

The Secretary
to the Hon'ble the Resident in Mysore,
Bangalore.

Sir,

I am advised by the Government Accountancy Diploma Board, Bombay to approach you for a Temporary Auditor's certificate, before qualifying myself for the G.D.A. examination.

I beg to inform you that I am employed as Chief Accountant in a commercial concern and have been in the employ of firms for over twelve years. I have undergone a course in commercial subjects including Bookkeeping and Accountancy, Mercantile Law, Shorthand and Typewriting etc. I have also been enrolled an Associate in the Institute of Incorporated Commercial Accountants of Calcutta and am allowed to style myself as "Incorporated Commercial Accountant".

I shall be much obliged by your kindly granting me a temporary Auditor's certificate so as to enable me to revise my studies and sit for the above examination.

If you require any further information, I shall be pleased to furnish you with me.

Awaiting the favour of an early reply,

I beg to remain

Sir,

Your most obedient servant.

T.S. DAVID A.I.C.A.,
Accountant.

2, South Parade,

BANGALORE,

September 20, 1928.

The Secretary to the
Hon'ble the Resident in Mysore,
B A N G A L O R E.

21/9/28

Sir

TEMPORARY AUDITOR'S CERTIFICATE.

I beg to acknowledge receipt of your No.8825 of the 19th instant together with a copy of your letter No.8824/215-1928 of the same date, forwarded along with a copy of my application of the 5th idem for a temporary Auditor's Certificate, to the Secretary, Govt. Accountancy Diploma Board, Bombay for his opinion for which, I thank you.

I beg to remain,

Sir

most obedient servant.

C T David

5

ACCOUNTANCY DIPLOMA BOARD,
Hornby Road, Bombay,

No. 699 of 26th Sept. 1928.

From

H. L. Kaji, Esq., M.A., B.Sc., I.E.S., J.P.,
Offg. Secretary, Accountancy Diploma Board, Bombay.

To

The Secretary to the Resident in Mysore,
Bangalore.

Subject :- Grant of temporary auditor's certificate.

Sir,

With reference to your letter No. 8823/215-1928 dated the 19th instant, I have the honour to state that Mr. C.T.S. David, A.I.C.A. is not ordinarily eligible to receive an auditor's certificate since he is neither a G.D.A. nor a present holder of a temporary auditor's certificate. But he can be granted a temporary auditor's certificate to act as an auditor of Companies in the Civil & Military station of Bangalore under Rule II. of the Mysore Residency Notification No. 62 of the 22nd December 192

2. In my opinion however it would not be desirable to grant a temporary auditor's certificate to Mr. C.T. David, since his object thereby is to evade practical training for 3 years and attendance at a recognized institution for 2 years, and since no exceptional case seems to have been made out by him to justify the exercise of your powers under rule II. referred to above.

I have the honour to be,

Sir,

Your most obedient servant,

Offg. Secretary.

DEPARTMENT. File No.

BRANCH. Serial No.

Draft ~~Letter~~ Memorandum ~~Telegram~~ Encl 1

No. 9437 Dated 8 Octr 1928

From The Secretary to the Resident.

To

Mr.C.T.C.David,A.I.C.A.,
A C C O U N T A N T,
2, South Parade, Bangalore.

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

	To be issued on	Issued on
1st Reminder		
2nd Reminder		
3rd Reminder		

Heading :

Case or Diary No. S.N.2

If post copy of telegram required (B.)

Date of despatch of above

List of enclosures

(Code word for telegrams.)

Reference:-This Residency endorsement No.8825, dated the 19th September,1928.

The grant of Auditors' certificates in the Civil and Military Station, Bangalore, is governed by the rules contained in the Residency # Notification No.62,dated the 22nd. December,1928,(copy enclosed).

Slip P.

You do not come under the category of Rule I of the notification, nor on the ground put forward be given can you claim a certificate under Rule II. Your request for the grant of a temporary auditor's certificate cannot therefore be complied with.

Sdy W. O. Sherwood Captain
for Secretary to the RESIDENT

S. 5.

MG1?C—FP—437DCF—S&P—(G-1478)—29-1-27—15,000 Pads.

A Subbaiya 2/10/28 WO 1/4/X

7

C.T.S. DAVID, A.I.C.A.
Accountant.

2, South Parade,
BANGALORE

October 11, 1928.

The Secretary
to the Hon'ble the Resident in Mysore,
B A N G A L O R E.

RESIDENT'S OFFICE
BANGALORE
Register No. 9820
Date of Receipt 12/10/28
Office No. 2158

Sir,

TEMPORARY AUDITOR'S CERTIFICATE

S.& b

(1) I am in receipt of your Memorandum No.9437 dated the 8th instant, enclosing a copy of the Residency Notification No.62 dated 22nd December 1920, for which, I thank you.

(2) I very much regret to learn that I do not come either under Residency Rule I or Rule II, hence the certificate applied for cannot be granted to me.

(3) I beg to state that I applied for only a Temporary Auditor's certificate and I understand from the Residency Rule I Class (2) that temporary certificates can be granted, I beg therefore to request that I may be granted a temporary Auditor's Certificate under this rule viz. Residency Rule I Class (2).

Trusting to be favoured with a favourable reply,

I beg to remain,

Sir,

Your most obedient servant,

C T David

DEPARTMENT. File No.

BRANCH. Serial No.

Draft ~~Letter~~ ~~Memorandum~~ ~~Telegram~~ ✓

Class for telegrams | Ordinary | Express | Urgent* | Priority | Clear Line† | *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required (E)

Date of despatch of above S.R. 7

List of enclosures (P.W.)

(Code word for telegrams.)

No. 9751 Dated 18 Oct 1928

From

The Secretary to the Resident.

To

Mr.C.T.C.David,A.I.C.A.,

Accountant,

2, South Parade, Bangalore.

Reference:- Your letter dated the 11th October, 1928.

Rule I, Class (2) of the Residency Notification No.62, dated the 22nd December, 1920, applies only to the present holders of temporary certificates and not to candidates whose object is to revise their studies and sit for the Government Diploma in - Accountancy Examination. ~~Your request cannot therefore be complied with.~~

for Secretary to the Resident

Slip (P)

(Interim. 30 S.R. 1) (A)

Slip (A.)

S 5

MGIPC—FP—437DCF—S&P—(G-1478)—29-1-27—15,000 Pads.

A. Subbaiya 12/10/28

C.T.S. DAVID A.I.C.A.,
Accountant

2, South Parade,
BANGALORE.

October 26, 1928.

The Secretary
to the Hon'ble the Resident in Mysore,
BANGALORE.

Sir

TEMPORARY AUDITOR'S CERTIFICATE.

I beg to acknowledge with thanks the receipt of your Memo No.9751 of the 18th instant and note contents.

The temporary Auditor's certificate, as you are well aware is a restricted one, and the holder of the G.D.A. certificate can have an unrestricted certificate. It is with this aim to obtain an unrestricted Auditor's certificate, and to avoid applying for fresh certificates on the expiry of the old ones and to put forth my view clearly, I stated in my application that I wished to revise my studies and sit for the G.D.A. examination.

I shall, however, feel thankful if you will kindly, as a special case, grant me a temporary Auditor's certificate.

Trusting you will kindly comply with my request

I beg to remain,

Sir,

Your most obedient servant,

C T David

_____DEPARTMENT. File No.

_____BRANCH. Serial No.

Draft ~~Letter~~ Memorandum ~~Telegram~~ ✓

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

Heading :

Case or Diary No._____

If post copy of telegram required_____

Date of despatch of above_____

List of enclosures_____

(Code word for telegrams.)

X
S.N.9.
P 11.2.

No. 1025 Dated 3rd Nov 1928

From

The Secretary

To

Mr. C.T.S.David, A.I.C.A.,
Accountant,
2, South Parade, Bangalore.

Reference :- Correspondence ending with your letter dated the 26th October, 1928, applying for the grant of a temporary auditor's certificate.

—

It is regretted that your request cannot be complied with.

Secretary to the [illegible]
Resident.

S.V.Ramaswamy
2-11-28.

2/11

S. 5.

MGIPC—FP—460DCFMis.—(283)—2-2-25—30,000 Pads.